THE HONOURABLE SRI JUSTICE

B.SUDERSHAN REDDY

AND

THE HONOURABLE SRI JUSTICE

RAMESH RANGANATHAN

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WRIT PETITION No. 18065 of 2005

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Dated: August 17, 2005

Between:

M.Yathi Raju S/o Subba Rao

Aged 50 years, Occupation: Civil Supplies Contractor,

R/o 37-1-418, 3rd Lane, Ramnagar,

Ongole, Prakasam District. -- Petitioner.

And

A.P.State Civil Supplies Corporation, represented

by its Vice Chairman & Managing Director,

Civil Supplies Bhavan, Somajiguda,

Hyderabad and another. -- Respondents.

ORAL ORDER:

(per Honourable Sri Justice B.Sudershan Reddy)

We had an occasion to consider the same question as to whether the petitioner is liable to pay the service tax under the provisions of Finance Act, 1998. The Union of India is not impleaded as a party-respondent. The question whether the petitioner is liable to pay or the respondents are required to pay the service tax cannot be gone

into by this Court in this Writ Petition. The Writ Petition, therefore, shall stand dismissed, but, without any order as to costs.

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(B.SUDERSHAN REDDY, J.)

17.8.2005.

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(RAMESH RANGANATHAN, J.)

VR.